

FISCAL IMPACT STATEMENT ON BILL NO. **H4499**

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TO:	The Honorable Daniel T. "Dan" Cooper, Chairperson, House Ways and Means Committee		
FROM:	Office of State Budget, Budget and Control Board		
ANALYSTS:	Earle Powell		
DATE:	April 8, 2008	SBD:	2008217

AUTHOR:	Representative Kirsh	PRIMARY CODE CITE:	12-60-2545
SUBJECT:	Attorney Fees Regarding Tax Assessor Denials		

ESTIMATED FISCAL IMPACT ON GENERAL FUND EXPENDITURES:

\$0 (No additional expenditures or savings are expected)

ESTIMATED FISCAL IMPACT ON FEDERAL & OTHER FUND EXPENDITURES:

\$0 (No additional expenditures or savings are expected)

BILL SUMMARY:

This Bill revises provisions relating to the awarding of reasonable attorney's fees if a taxpayer prevails in the assessor's denial of agricultural use value of real property and a finding by the Administrative Law Court that the assessor's action was unreasonable. Under the legislation, this provision applies to both the denial of an application for agricultural use value and an action by the assessor to remove real property from that status. The legislation provides for the payment of expenses plus attorney's fees and provides for this reimbursement of attorney's fees and expenses after the taxpayer prevails in any final appeal of the contested case.

EXPLANATION OF IMPACT:

There is no impact to the General Fund of the State with the passage of this Bill. There is no impact on Federal and/or other funds.

LOCAL GOVERNMENT IMPACT:

Thirteen counties in the FIST network of local governments were surveyed to determine the impact of this Bill and six counties responded. Most indicated it was difficult to give an accurate estimate of the cost since the number of appeal cases is unpredictable. One county assessor did estimate a range of between \$50,000 and \$100,000 per year.

SPECIAL NOTES:

None.

Approved by:



Harry Bell
Assistant Director, Office of State Budget